



## **Hard Cider Distributors/Brewers Tax Return Instructions**

- Line 1: Please enter your Federal Identification number in the format indicated.
- Line 2: Please enter your Department of Revenue account ID in the format indicated.
- Line 3: Please enter your license number assigned by the Department of Revenue in the format indicated.
- Line 4: Please enter in the format indicated the last day of the month you are reporting sales for. This return is due the 15th of the following month. All records, inventories, invoices, sales records, and delivery records must be kept for inspection by the Department of Revenue.
- Line 5: If you are filing an amended return, this box must be checked.
- Line 6: If your mailing address has changed, check the box and provide your new address in the space provided.
- Line 7: If you are no longer in business, enter final day of business here.
- Line 8: Enter the liters sold under Liters Sold and then multiply by the tax rate of .037. Enter the amount to the right of the rate.
- Line 9: If payment is delinquent you are subject to penalty of 1.5% per month, not to exceed 18% of the tax due, for tax periods beginning on or before December 31, 2006. For tax periods beginning after December 31, 2006, the late payment penalty continues to accrue at 1.2% a month, but cannot exceed 12% of the tax due. In addition, a late filing penalty of \$50 or the amount of tax due, whichever is less, also applies if a return is filed late.
- Line 10: If payment is delinquent you are subject to interest of 12% per year, calculated daily, from the original due date of this report until paid.
- Line 11: Enter total amount due (sum of lines 8, 9 and 10).

**Questions?** Call toll free (866) 859-2254 (in Helena, 444-6900).

**Make check payable to the Department of Revenue and mail with return to:**

Department of Revenue  
PO Box 5835  
Helena, MT 59624-5835



## Hard Cider Distributors/Brewers Tax Return

Name \_\_\_\_\_

1. FEIN

  -      

Address \_\_\_\_\_

2. Account ID

      -   - H C T

Address \_\_\_\_\_

3. License No.

  -    -    

City \_\_\_\_\_

4. Period ending

  /   /   

State \_\_\_\_\_ Zip \_\_\_\_\_

5. If this is an amended return, check here

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6. If your address has changed, check this box

☐

and print your new address here \_\_\_\_\_

7. If you are no longer in business and want your account cancelled, enter your final date of operations

  /   /   

Did you sell hard cider during this reporting period?

☐

Yes

☐

No

**Liters Sold**

**Rate**

**Total**

8. Hard Cider Tax (Liters sold X 0.037)

     

X 0.037

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9. Penalty (1.2% per month, max 12%)

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10. Interest (12% per year, calculated daily)

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11. Total Amount Due (Add Lines 8 through 10)

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I hereby swear or affirm under penalty of perjury that the statements contained herein are true to the best of my knowledge.

Signature

Title

Date

Phone

